IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 19TH MARCH 2007 / 28TH PHALGUNA 1928

WP(C).No. 9172 of 2007(P)

PETITIONER:

M.RAJESWARI, FORMER PARTNER,
M/S SURYA CONSTRUCTIONS,
(A DISSOLVED FIRM), 49/273
LAYAM ROAD, ERNAKULAM.

BY ADV. SRI.V.V.SIDHARTHAN

RESPONDENTS:
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1. **STATE OF KERALA, REPRESENTED BY ITS SECRETARY TO GOVERNMENT,DEPARTMENT OF REVENUE, THIRUVANANTHAPURAM.**

2. **THE TAHSILDAR, KANAYANNUR TALUK, ERNAKULAM DISTRICT, KOCHI-11.**

3. **THE VILLAGE OFFICER, ERNAKULAM VILLAGE, ERNAKULAM.**

BY SR.GOVT.PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.9172 of 2007-D

Dated this the 19th day of March, 2007

JUDGMENT

The petitioner challenges Exts.P20 and P21 orders of assessment assessing building tax of a residential complex constructed by a partnership firm in which the petitioner is a partner. Against the said order, the petitioner has got a right of appeal under the Kerala Building Tax Act. If the petitioner pays one-fourth of the total amount assessed, the appellate authority shall entertain the appeal without insisting for pre-deposit of the entire amount. Subject to the above observation the writ petition is closed without prejudice to the contentions of the petitioner and her right to invoke the appellate remedy against the impugned orders, under the Building Tax Act.

K.BALAKRISHNAN NAIR, JUDGE.

MS